

Shareholder's Share of Income, Deductions, Credits, etc.

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2004 or fiscal year beginning month _____ day _____ year 2004, and ending month _____ day _____ year _____

Shareholder's identifying number

California corporation number

Shareholder's name, address, and ZIP Code

Corporation's name, address, and ZIP Code

A Shareholder's percentage of stock ownership at year end %**B** Tax shelter registration number Type:**C** Check here if this is: • **(1)** ☐ A final Schedule K-1 **(2)** ☐ An amended Schedule K-1**D** What type of entity is this shareholder? • **(1)** ☐ Individual **(2)** ☐ Estate/Trust **(3)** ☐ Qualified Exempt Organization**E** Is this shareholder a nonresident of California? ☐ Yes • ☐ No**Caution:** Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law. Combine (b) and (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities			•	▶
	2 Net income (loss) from rental real estate activities			•	▶
	3 Net income (loss) from other rental activities				
	4 Portfolio income (loss):				
	a Interest			•	▶
	b Dividends			•	▶
	c Royalties			•	▶
	d Net short-term capital gain (loss)			•	▶
e Net long-term capital gain (loss)			•	▶	
f Other portfolio income (loss). Attach schedule			•	▶	
5 Net gain (loss) under IRC Section 1231 (other than due to casualty or theft)			•	▶	
6 Other income (loss). Attach schedule			•	▶	
Deductions	7 Charitable contributions				
	8 Expense deduction for recovery property (R&TC Sections 17267.2, 17267.6, and 17268, and IRC Section 179). Attach schedule				
	9 Deductions related to portfolio income (loss). Attach schedule				
	10 Other deductions. Attach schedule				
Investment Interest	11 a Interest expense on investment debts			•	▶
	b (1) Investment income included on line 4a, line 4b, line 4c, and line 4f above				
	(2) Investment expenses included on line 9 above				
Credits	12 a Low-income housing credit. See instructions. Attach schedule			•	▶
	b Credits related to rental real estate activities other than on line 12(a). Attach schedule			•	▶
	c Credits related to other rental activities. See instructions. Attach schedule			•	▶
	13 Other credits. Attach schedule			•	▶

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law. Combine (b) and (c) where applicable	(e) California source amounts and credits	
Adjustments and Tax Preference Items	14 a Depreciation adjustment on property placed in service after 12/31/86					
	b Adjusted gain or loss					
	c Depletion (other than oil and gas)					
	d (1) Gross income from oil, gas, and geothermal properties					
	(2) Deductions allocable to oil, gas, and geothermal properties					
	e Other adjustments and tax preference items. Attach schedule					
Other State Taxes	15 a Type of income					
	b Name of state					
	c Total gross income from sources outside California. Attach schedule					
	d Total applicable deductions and losses. Attach schedule					
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued			●	▶	
Other	16 a Total expenditures to which an IRC Section 59(e) election may apply					
	b Type of expenditures					
	17 Tax-exempt interest income					
	18 Other tax-exempt income					
	19 Nondeductible expenses					
	20 Total taxable dividend distribution paid from accumulated earnings and profits		●	▶		
	21 Property distributions (including cash) other than dividend distributions reported to you on federal Form 1099-DIV		●	▶		
	22 Amount of loan repayments for "Loans from Shareholders"		●	▶		
Supplemental Information	23 Supplemental information that is required to be reported separately to each shareholder. See instructions. Attach additional sheet(s) if necessary.					
	Table 1 — Each shareholder's share of nonbusiness income from intangibles. See instructions.					
	Interest	\$ _____	Royalties	\$ _____	Dividends	\$ _____
	1231 Gains/Losses	\$ _____	Capital Gains/Losses	\$ _____	Other	\$ _____
	FOR USE BY APPORTIONING UNITARY SHAREHOLDERS ONLY					
	Table 2 — Unitary shareholder's pro-rata share of business income and factors — See instructions.					
A. Shareholder's share of the S corporation's business income \$ _____						
B. Shareholder's share of the nonbusiness income from real and tangible property sourced or allocable to California:						
Capital Gains/Losses	\$ _____	Rents/Royalties	\$ _____			
1231 Gains/Losses	\$ _____	Other	\$ _____			
C. Shareholder's share of the S corporation's property, payroll, and sales:						
Factors	Total within and outside California		Total within California			
Property: Beginning	\$ _____		\$ _____			
Ending	\$ _____		\$ _____			
Annual Rent Expense	\$ _____		\$ _____			
Payroll	\$ _____		\$ _____			
Sales	\$ _____		\$ _____			